

ASSESSOR

Donald E. Williamson

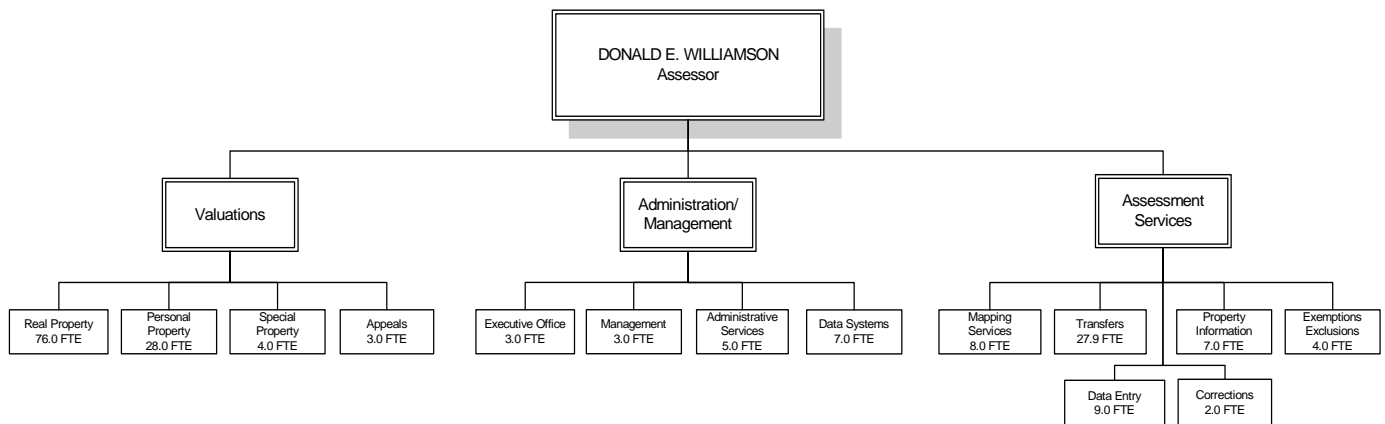
MISSION STATEMENT

The mission of the Office of the Assessor is to perform the state mandated function to:

- a. Locate, describe, and identify ownership of all property within the county
- b. Establish a taxable value for all property subject to taxation
- c. List all taxable value on the assessment roll
- d. Apply all legal exemptions

Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government.

ORGANIZATIONAL CHART



SUMMARY OF BUDGET UNITS

	2004-05				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Assessor	11,810,307	437,500	11,372,807		158.9
State/County Property					
Administration Program	3,426,950	2,179,938		1,247,012	29.0
TOTAL	15,237,257	2,617,438	11,372,807	1,247,012	187.9

Assessor

DESCRIPTION OF MAJOR SERVICES

Under California law, the Assessor establishes a value for all property including residential, commercial, business and personal. The Assessor maintains current records on approximately 675,000 parcels of real property, 43,000 business property accounts and 33,000 other assessments including boats, aircraft, and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious, and welfare exemptions.

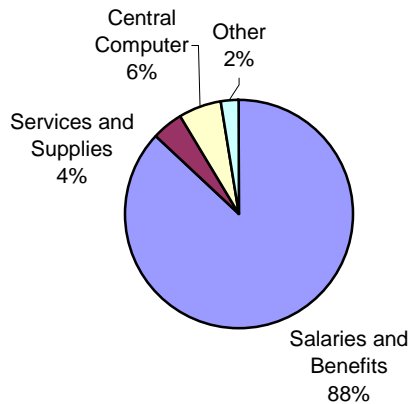
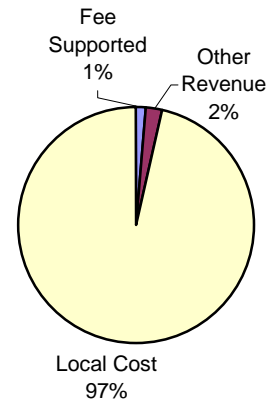


BUDGET AND WORKLOAD HISTORY

	Actual 2002-03	Budget 2003-04	Estimate 2003-04	Proposed 2004-05
Total Requirements	10,617,333	10,986,443	11,028,095	11,810,307
Departmental Revenue	463,745	363,210	464,102	437,500
Local Cost	10,153,588	10,623,233	10,563,993	11,372,807
Budgeted Staffing		159.9		158.9

Workload Indicators

Assessments - Bus/Personal	42,001	47,000	47,000	40,000
Assessments - Real Property	224,586	230,000	285,000	255,000
Assessment Appeals	1,876	4,500	2,073	2,200
Transfers of Ownership	165,152	165,000	203,000	200,000
Assessment Corrections	69,317	80,000	60,000	80,000

2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY**2004-05 BREAKDOWN BY FINANCING SOURCE**

GROUP: Fiscal
DEPARTMENT: Assessor
FUND: General

BUDGET UNIT: AAA ASR
FUNCTION: General
ACTIVITY: Finance

ANALYSIS OF 2004-05 BUDGET

	A	B	C	D	E	B+C+D+E F	G	F+G H
	2003-04 Year-End Estimates	2003-04 Final Budget	Cost to Maintain Current Program Services (Schedule A)	Board Approved Adjustments (Schedule A)	Impacts Due to State Budget Cuts (Schedule B)	Board Approved Base Budget	Department Recommended Funded Adjustments (Schedule C)	2004-05 Proposed Budget
Appropriation								
Salaries and Benefits	9,456,450	9,493,391	651,569	-	-	10,144,960	107,941	10,252,901
Services and Supplies	675,200	561,970	40,207	-	(28,227)	573,950	(45,575)	528,375
Central Computer	648,697	648,697	86,025	-	-	734,722	-	734,722
Transfers	270,887	282,385	-	-	-	282,385	11,924	294,309
Total Appropriation	11,051,234	10,986,443	777,801	-	(28,227)	11,736,017	74,290	11,810,307
Oper Trans Out	(23,139)	-	-	-	-	-	-	-
Total Requirements	11,028,095	10,986,443	777,801	-	(28,227)	11,736,017	74,290	11,810,307
Departmental Revenue								
Taxes	281,291	225,015	-	-	-	225,015	52,485	277,500
Current Services	182,811	138,195	-	-	-	138,195	21,805	160,000
Total Revenue	464,102	363,210	-	-	-	363,210	74,290	437,500
Local Cost	10,563,993	10,623,233	777,801	-	(28,227)	11,372,807	-	11,372,807
Budgeted Staffing		159.9	-	-	-	159.9	(1.0)	158.9

DEPARTMENT: Assessor
FUND: General
BUDGET UNIT: AAA ASR

SCHEDULE A

MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
2003-04 FINAL BUDGET	159.9	10,986,443	363,210	10,623,233
Cost to Maintain Current Program Services				
Salaries and Benefits Adjustments	-	651,569	-	651,569
Internal Service Fund Adjustments	-	126,232	-	126,232
Prop 172	-	-	-	-
Other Required Adjustments	-	-	-	-
Subtotal	-	777,801	-	777,801
Board Approved Adjustments During 2003-04				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	-	-	-	-
Subtotal	-	-	-	-
Impacts Due to State Budget Cuts	-	(28,227)	-	(28,227)
TOTAL BASE BUDGET	159.9	11,736,017	363,210	11,372,807
Department Recommended Funded Adjustments	(1.0)	74,290	74,290	-
TOTAL 2004-05 PROPOSED BUDGET	158.9	11,810,307	437,500	11,372,807



SCHEDULE B

DEPARTMENT: Assessor
 FUND: General
 BUDGET UNIT: AAA ASR

IMPACTS DUE TO STATE BUDGET CUTS

Brief Description of State Budget Cuts	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
Impacts due to state budget cuts	-	(28,227)	-	(28,227)
This will impact the ability to provide printing and mailing of state required forms and performing field checks of properties and business audits (i.e., mileage reimbursements, travel etc.) services.				
Total	-	(28,227)	-	(28,227)

SCHEDULE C

DEPARTMENT: Assessor
 FUND: General
 BUDGET UNIT: AAA ASR

DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Salaries and Benefits	(1.0)	107,941	-	107,941
Increase is due to step increases, retirement, workers comp and other benefits. This increase was offset by the reduction of overtime and a .5 Title Transfer Technician.				
2. Services and Supplies	-	(45,575)	-	(45,575)
Expenses were cut to provide funding for staff step increases. Continuous reductions in this appropriation over the last several years has put the Assessor in a position of not being able to complete mandatory tasks. Specifically, printing and mailing of state required forms and performing field checks of properties and business audits (i.e., mileage reimbursement, travel, etc.) See policy item .				
3. Transfers	-	11,924	-	11,924
Increases in non-discretionary expenses, specifically rents/leases, require adjustment in the appropriations.				
4. Revenue	-	-	74,290	(74,290)
Over the last 3 years, revenue received for state mandated penalties have exceeded expectations. In addition, sales of electronic data from the Assessor database have exceeded budget expectations. It is recommended that the revenue be increased to offset the expenditure shortages listed above. It is important to note that the overages have a direct correlation to real estate market trends. Since San Bernardino county has experience strong growth and is expected to continue with this trend, the increase of \$74,290 should be supportable. However, if the market does turn around there could be an under realization of revenue and a readjustment may be necessary.				
Total	(1.0)	74,290	74,290	-



DEPARTMENT: Assessor
FUND: General
BUDGET UNIT: AAA ASR

SCHEDULE D

POLICY ITEM REQUESTS

Ranking	Brief Description of Policy Item	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1	Increase in appropriations to provide mandatory services	-	278,244	-	278,244
	<p>Many of the services and supplies costs to efficiently operate the department were paid out of the Assessor's State Property Tax Administration Program. Since this funding source is a fixed amount over the last several years, step increases and benefit changes for this special revenue fund staff have dramatically affected the amount of funds available for services and supplies. As well as some of the salary appropriations (e.g., overtime, termination benefits, etc). In addition, previous cuts in general fund financing has reduced services and supplies even further. In order to maximize the assessment roll, and subsequently the county property tax revenue, priority was placed on utilization of staff. The continual cutting of the services and supplies appropriation has led to the department no longer having the financial resources to perform the mandatory functions. These functions include postage/printing of state required documents; local travel and mileage reimbursements for assessments/audits, and overtime to maximize roll value. Without this policy item, the department will not be able to complete its state mandated functions and will have a direct affect on the ability to generate property tax revenue.</p>				
Total		-	278,244	-	278,244

DEPARTMENT: Assessor
FUND: General
BUDGET UNIT: AAA ASR

SCHEDULE E

FEE REQUEST SUMMARY

Brief Description of Fee Request	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
Proposition 58	2.0	112,500	112,500	-
<p>Reimbursement of costs to process the claim for a reassessment exclusion based on a parent to child transfer. New Fee of \$50.00</p> <p>Historically the clerical related functions of the exclusion claim processing was performed by 2.0 Clerk III's. For the past 2 years, clerical help from other units have been assigned on temporary and rotating basis amounting to nearly 1.0 FTE. This assignment of additional resources is needed due to the dramatic increase in exclusion claim form filings. The increases are primarily attributed to increased transfer activity in general and the growing awareness of the availability of exclusions and their benefits to property owners.</p> <p>Claims for the last 4 year are as follows: 2000 - 2,528 2001 - 2,535 2002 - 3,647 2003 - 5,405</p> <p>The impact of this workload increase is felt equally by the appraisal staff. By analyzing the appraisal tasks related to the various aspects of exclusion claim processing 1.0 Appraiser I is also needed to address this mandated workload issue.</p>				
Proposition 193	-	2,500	2,500	-
Reimbursement of costs to process the claim for a reassessment exclusion based on a grandparent to grandchild transfer. New fee of \$50.00.				
Proposition 60	-	10,000	10,000	-
Reimbursement of costs to process claims for exclusion based on replacement dwelling. New Fee of \$50.00.				
Parcel Combinations	-	12,500	12,500	-
Reimbursement of costs for processing requests to combine parcels for the purpose of consolidating tax bills. New fee of \$50.00.				
Timeshare fees	-	82,612	82,612	-
Adjustment of fees to correspond with current processing costs to administer timeshare properties. Fee increase from \$10.00 to \$25.00.				
Electronic Maps	-	800	800	-
Fee increase from \$3.00 to \$10.00 to provide ability to provide Assessor maps in electronic (PDF) format.				
Total	2.0	220,912	220,912	-

